



Republic of the Philippines
Department of Finance
PHILIPPINE TAX ACADEMY

Roxas Boulevard corner Pablo Ocampo Sr. Street,
Manila 1004

MEMORANDUM CIRCULAR NO. 011-2023

**INTERIM GUIDELINES ON TRAINING FEES FOR THE
PHILIPPINE TAX ACADEMY (PTA) TRAINING**

I. RATIONALE

The Philippine Tax Academy (PTA) is a specialized learning institution mandated to provide appropriate training and education, conducts, develops, and enhances the skills and knowledge, moral fitness, efficiency, and capability of all officials and personnel of the Bureau of Internal Revenue, Bureau of Customs, and the Bureau of Local Government Finance including local treasurers, and the public.

II. LEGAL BASIS

Section 5 of the Implementing Rules and Regulations (IRR) of the Republic Act No. 10143 provides the mechanism for the Academy as a corporate body acting through its Board of Trustees, to collect, receive, and maintain a fund or funds, by subscription or otherwise, and to apply the income and principal thereof to the promotion of its aims and purposes. Moreover, Section 29 of the IRR states that the PTA may impose tuition fees or charges to support its academic operations.

III. PURPOSE

This Circular prescribes the guidelines on training fees for PTA trainings offered in which participants are expected to gain or strengthen technical knowledge or management expertise in their area of endeavor.

IV. SCOPE

This guideline shall cover all the trainings, continuing education programs, and other courses for all the officials and personnel of the Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), Bureau of Local Government Finance (BLGF), and other interested parties.

V. DEFINITION OF TERMS

The following terms are hereby defined as follows:

1. Continuing Professional Development (CPD) Program - refers to the learning and development program that develops and maintains the professional competence of professionals to enable them to continue to perform their roles competently. CPD provides continuing development of the learning outcomes for (a) technical competence, (b) professional

skills, and (c) professional values, ethics, and attitudes which were achieved during Initial Professional Development.¹

2. Displacement – refers to potential revenue loss, or displacement, incurred by conducting a training program without meeting the minimum required class size.
3. Executive Training – refers to training developed for officers and/or managers.
4. Interested Parties – refers to stakeholders from private sectors and other government agencies relative to training and education programs offered by PTA.
5. Online Training – refers to all types of training programs and courses, developed by the PTA, conducted on the e-Learning Platform and/or other online platforms, such as Zoom and Google Meet.
6. Specialized Training – refers to the training developed and conducted by the PTA to fulfill the requirements of Section 4 of the Republic Act No. 10143.

VI. BASIS FOR DETERMINATION OF TRAINING FEES

1. The training fee covers costs of training programs, seminars, conferences, and related activities which consist of direct and indirect costs such as, but not limited to: course development, lease of venue, meals, transportation, honoraria, training kits, and other expenses.
2. The total cost of the training is inclusive of course development and administration fees.
3. A displacement fee shall be charged for executive and specialized training requests if the number of participants does not meet a minimum class size.

VII. SCHEDULE OF FEES

The following is the schedule of training fees:

Type of Training Program/Course	Minimum Required Class Size	Amount (In-person²) per Day	Amount (Online) per Day
CPD	50 participants	3,300.00	1,000.00
Executive	20 participants	6,300.00	2,100.00
Specialized	30 participants	4,300.00	1,400.00

¹ PRC Resolution No. 358 s. 2016

² Exclusive of hotel accommodation

VIII. EFFECTIVITY

These guidelines shall take effect immediately.


GIL S. BELTRAN
President